

**TABLE 3--SUMMARY OF SPECIALLY ASSESSED AND TAX EXEMPT PROPERTIES**  
**Tax Year 2006-07**

**County: BENTON**

Taxable Assessed Value is the value that rates are applied to when extending taxes.

	SPECIALLY ASSESSED PROPERTY	ORS	NUMBER OF ACCOUNTS	TAXABLE ASSESSED VALUE	REAL MARKET VALUE	ASSESSED VALUE EXEMPTED
1	Farm Use Land (excluding homesites)	308A.107	3386	53,125,827.00	565,451,740.00	
2	Farm Homesites Specially Assessed	308A.256	943	4,369,080.00	15,053,817.00	
3	Forestland (excluding homesites)	321.257 321.805	3272	50,329,646.00	447,252,714.00	
4	Small Tract Forestland (excluding homesites)	321.722	515	1,043,148.00	88,053,229.00	
5	Forest Homesites Specially Assessed	308A.256	336	903,981.00	3,875,678.00	
6	Wildlife Habitat Conservation Land	308A.427				
7	Open Space	308A.300 308A.315				
8	Riparian Habitat Land	308A.362	9	189,999.00	462,468.00	
9	Low Income Rental Housing Specially Assessed	308.704	3	1,943,557.00	2,846,645.00	
10	All Other Specially Assessed Property	308.490 308.670				
11	<b>TOTAL OF LINES 1 THRU 9</b>		8464	111,905,238.00	1,122,996,291.00	
	<b>BUSINESS/HOUSING/MISC. EXEMPTIONS/CANCEL</b>					
12	Alternative Energy System	307.175				
13	Commercial Facilities Under Construction	307.340	1			
14	Enterprise Zones	285C.175				
15	Environmentally Sensitive Logging Equipment	307.827	30	6,114,803.00	15,871,116.00	6,114,803.00
16	Farm Labor Camps, Day Care Centers	307.495				
17	Historic Property	358.505	11	2,430,365.00	3,784,591.00	
18	Housing for Low Income Rental	307.517				
19	Nonprofit Low Income Rental Housing	307.612				
20	Multiple Unit Housing in Core Areas	307.630				
21	Nonprofit Homes for the Elderly (personal property)	307.370				
22	Pollution Control Facilities	307.420				
23	Port and Airport Property Leased (in lieu and fully exempt)	307.120	2	-	167,970.00	167,970.00
24	War Veterans and Spouses	307.260, 307.283	626	82,137,928.00	134,861,703.00	9,832,443.00
25	Business Personal Property Tax Cancellation *	308.250(2)				
26	All Other Business/Housing/Misc. Exemptions					
27	<b>TOTAL OF LINES 11 THRU 25</b>		670	90,683,096.00	154,685,380.00	16,115,216.00
	<b>PUBLIC EXEMPTIONS</b>					
28	Federal Government	307.040	272	-	23,121,406.00	2,101,729.00
29	State	307.090	286	1,548,861.00	237,318,764.00	44,454,206.00
30	County	307.090	177	2,603,010.00	27,439,799.00	9,515,575.00
31	Cities and Towns	307.090	428	-	71,717,138.00	33,432,761.00
32	School Districts	307.090	93	-	162,602,310.00	32,785,145.00
33	Housing Authorities	307.092	40	-	8,162,390.00	5,752,452.00
34	All Other Municipal Corporations	307.090	13	-	94,660.00	24,246.00
35	<b>TOTAL OF LINES 27 THRU 33</b>		1309	4,151,871.00	530,456,467.00	128,066,114.00
	<b>SOCIAL WELFARE EXEMPTIONS</b>					
36	Fraternal Organizations	307.136	10	-	2,591,301.00	371,429.00
37	Literary, Charitable, and Scientific Organizations	307.130	172	23,454,957.00	84,114,338.00	81,800,465.00
38	Churches and Religious Organizations	307.140	142	2,924,390.00	63,162,619.00	16,829,060.00
39	Academies and Day Care Facilities	307.145				
40	Burial Grounds, Crematories, Tombs, etc.	307.150	31	32,805.00	1,884,157.00	1,275,112.00
41	Public Libraries Privately Owned	307.160	1	-	72,300.00	55,644.00
42	Senior Centers Privately Owned	307.147				
43	Public Parks Privately Owned	307.115				
44	All Other Social Welfare Exemptions					
45	<b>TOTAL OF LINES 35 THRU 43</b>		356	26,412,152.00	151,824,715.00	100,331,710.00

46 Does the Real Market Value column include all specially assessed and exempt property in your county (Yes or No)? \_\_\_\_\_ If no, describe what was not included.

\* Cancellation of tax on business personal property less than the statutory amount is not technically an exemption, but is included because it reduces the amount of tax due.